Civ. No.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

DB STRUCTURED PRODUCTS, INC.

07 CV

4121

Plaintiff,

-against-

LANCASTER MORTGAGE BANKERS, LLC

Defendant.

MAY 2 5 2007 CASHERS

STATEMENT PURSUANT TO RULE 7.1 OF THE FEDERAL RULES OF CIVIL PROCEDURE

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel of record for Plaintiff DB Structured Products, Inc., states as follows:

Defendant DB Structured Products, Inc. is wholly owned by DB U.S. Financial Markets Holding Corporation, a Delaware Corporation which is wholly owned by Taunus Corp., which is wholly owned by Deutsche Bank AG, which is a publicly held corporation.

Dated: New York, New York May 25, 2007

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